

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

400P0255

## HOUSE BILL NO. 1018

Introduced by: The Committee on Transportation at the request of the Department of  
Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to refund special fuel taxes under certain circumstances.  
2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as  
4 follows:

5 Any person who holds a license in accordance with the provision of this chapter may apply  
6 for a credit or refund of fuel taxes imposed and paid to this state for undyed special fuel  
7 purchased and used in a nontaxable manner if it has been determined by the secretary that a  
8 shortage of dyed special fuel existed at the time of the sale. The claimant shall submit a sworn  
9 affidavit from the retail dealer testifying that the dealer tried to obtain dyed special fuel from the  
10 dealer's supplier but was unable to obtain the fuel because of a lack of dyed special fuel  
11 available at the time.

